



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 31, 2012

Via Email

Marco Moran
President and Chief Executive Officer
Dewmar International BMC, Inc.
132 E. Northside Dr., Suite C
Clinton, MS 39056

**Re: Dewmar International BMC, Inc.
Form 8-K/A
Filed February 14, 2012
File No. 001-32032
Form 10-K for Fiscal Year Ended
December 31, 2011
Filed April 16, 2012**

Dear Mr. Moran:

We issued comments on the above captioned filings on May 3, 2012. On July 10, 2012, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Jay Williamson at (202) 551-3393 or James Lopez at (202) 551-3536 if you have any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds
Assistant Director